## (December 2017 Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part Reporting Issuer 2 Issuer's employer identification number (EIN) Issuer's name IQ U.S. REAL ESTATE SMALL CAP ETF 45-2218149 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact ADEFOLAHAN OYEFESO (212) 576-7491 AOYEFESO@INDEXIQ.COM 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 51 MADISON AVENUE, 4TH FLOOR NEW YORK, NY 10010 8 Date of action 9 Classification and description 3/31/2020, 6/30/2020, 9/30/2020, 1/7/2021 SHARES - REGULATED INVESTMENT COMPANY 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) ROOF 45409B628 N/A Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► THE FUND PAID DISTRIBUTIONS TO SHAREHOLDERS IN MARCH 2020, JUNE 2020, SEPTEMBER 2020, IN ADDITION TO JANUARY 2021. A PORTION OF THOSE DISTRIBUTIONS CONSTITUTE NON-TAXABLE RETURN OF CAPITAL. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► THE BASIS OF THE SECURITY SHOULD BE REDUCED BY 42.91% OF THE TOTAL DISTRIBUTIONS RECEIVED IN MARCH 2020 AND BY 58.60% OF THE TOTAL DISTRIBUTIONS RECEIVED IN JUNE 2020, SEPTEMBER 2020 AND JANUARY 2021. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► THE NON-DIVIDEND DISTRIBUTIONS REPRESENT DISTRIBUTIONS ASSOCIATED WITH THE 2019/2020 FUND TAX YEARS WHICH ARE IN EXCESS OF THE CURRENT YEAR AND ACCUMULATED EARNINGS AND PROFITS.

Par	t II	Organizational Action (continued	()		
<b>17</b> AND	List the 317(a).		n(s) and subsection(s) upon which the tax tr	eatment is based ▶	I.R.C. SECTIONS 301(c)(2)
18	Can ar	y resulting loss be recognized? ► N/A			
19	Provid	any other information necessary to imple	ement the adjustment, such as the reportabl	e tax year ► N/A	
	belie	per penalties of perjury, I declare that I have exaf, it is true, correct, and complete. Declaration of	amined this return, including accompanying scheo of preparer (other than officer) is based on all inform	lules and statements, nation of which prepa	and to the best of my knowledge an arer has any knowledge.
Sigr Here	_	ature ▶		Date ►	
	Prin	your name ► ADEFOLAHAN OYEFESO		Title ► VICE PRE	SIDENT
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if self-employed PTIN
	only	Firm's name ▶		·	Firm's EIN ▶
330	<b>-</b> y	Firm's address ▶			Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054